

SETTLEMENT AGREEMENT

WHEREAS, Seaboard Group I, Seaboard Group II (hereafter, collectively the "Seaboard Groups"), and the City of High Point, North Carolina (hereafter, the "City") have asserted that the United States is liable under sections 107 and 113(f) of the Comprehensive Environmental Response Compensation and Liability Act ("CERCLA"), 42 U.S.C. §§ 9607 and 9613(f), for costs incurred by the Seaboard Groups and the City in response actions at the Seaboard Chemical/Riverdale Drive Landfill Site in Jamestown, North Carolina; and

WHEREAS, the claims of the Seaboard Groups and City are based on allegations related to the responsibility of agencies of the United States for the generation, transportation, treatment, storage, release and/or disposal of hazardous substances at the Seaboard Chemical/Riverdale Drive Landfill Site; and

WHEREAS, Seaboard Group II and the City have entered into a Cost Sharing Agreement dated October 20, 2008 whereby the City has agreed to pay twenty-five percent (25%) and Seaboard Group II has agreed to pay 75% of the Site Response Costs; and

WHEREAS, the Parties enter into this agreement voluntarily and mutually agree to undertake all actions required of them by the terms and conditions of this Settlement Agreement;

WHEREAS, the Seaboard Groups, the City, and the United States wish to resolve this matter without litigation; and

WHEREAS, each of the Parties has received good and valuable consideration for the execution of this Agreement, and the Parties agree that the Agreement is fair, reasonable, and in the public interest;

NOW, THEREFORE, the Seaboard Groups, the City, and the United States agree as follows:

I. Definitions:

- a. "CERCLA" shall mean the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended, 42 U.S.C. § 9601 *et seq.*
- b. "Day" shall mean a calendar day. In computing any period of time under this Settlement Agreement, where the last day would fall on a Saturday, Sunday or federal holiday, the period shall run until the close of the next business day.
- c. "Effective Date" means the date this Settlement Agreement is signed by the United States;
- d. "Future Response Costs" shall mean all costs of response, as that term is defined by Section 101(25) of CERCLA, 42 U.S.C. § 9601(25), that are necessary, that are consistent with the National Contingency Plan, and that are incurred by Seaboard Group II after December 31, 2013 to address, in whole or in part, the presence, release, or threat of release of hazardous substances at or from the Seaboard Chemical/Riverdale Drive Landfill Site.
- e. "Hazardous Substance(s)" shall have the same meaning as in Section 101(14) of CERCLA, 42 U.S.C. § 9601(14).
- f. "Hazardous Waste" shall have the same definition as in CERCLA section 101(29), 42 U.S.C. § 9601(29);
- g. "Parties" shall mean, collectively, the Seaboard Groups, the City, and the United States, as well as their respective officers, employees, principals, agents, affiliates, successors and assigns. The Seaboard Groups and the City are the parties performing response actions at the Site.

h. "Past Response Costs" shall mean all costs of response, as that term is defined by Section 101(25) of CERCLA, 42 U.S.C. § 9601(25), that are necessary, that are consistent with the National Contingency Plan, and that were incurred by Seaboard Group II on or before December 31, 2013 to address, in whole or in part, the presence, release, or threat of release of hazardous substances at or from the Seaboard Chemical/Riverdale Drive Landfill Site.

i. "Site" shall mean the Seaboard Chemical Corporation/Riverdale Drive Landfill site in Jamestown, N.C. The Site includes the property formerly owned and operated by Seaboard Chemical Corporation at 5899 Riverdale Drive, Jamestown, Guilford County, North Carolina, EPA ID No. NCD-071-574-164; the City of High Point Riverdale Drive Landfill, Jamestown, Guilford County, North Carolina; the City Materials Recovery Facility, as depicted in Attachment A hereto; and groundwater contamination originating from these source areas, and any property that has been or may be acquired for purposes of performing the remedial action program at the Site.

j. "United States" shall mean the United States of America, including all of its departments, agencies and instrumentalities.

2. The United States shall pay to the Seaboard Groups the sum of \$151,110 within a reasonable time after the Effective Date of this Settlement Agreement to pay the United States' agreed-upon share of all Past Response Costs incurred on or before December 31, 2013 associated with the Site. If such payment is not made within ninety (90) days of the Effective Date, interest will accrue from the 91st day after the Effective Date. Interest shall be determined in the same manner as that provided for determining the rate for prejudgment interest under section 107 of CERCLA, 42 U.S.C. § 9607. The payment shall be made by electronic funds transfer to:

Payee:
Wells Fargo Bank
1000 Louisiana St, 9th FL
Houston, TX 77002
Beneficiary:

First Clearing, LLC
1 North Jefferson
St. Louis, MO 63103

Account: 4122023377
Further Credit: Seaboard Remedial Action Trust Fund
A/C# 3086-1348

Tax ID: 94-6794395

3. The United States further agrees to pay, in the manner and under the conditions set forth hereafter, its "Percentage Share" of Future Response Costs incurred by Seaboard Group II. The United States' Percentage Share of Future response costs shall be calculated by dividing the United States' agreed-upon volumetric allocation, 186,561 gallons, by the total volumetric allocation of the Work Parties viable and participating in Seaboard Group II at the time of the "Payment Demand" for Future Response Costs plus the United States' volumetric allocation. The United States' Percentage Share as of January 1, 2014, is 2.6935% as shown on Attachment B, "Seaboard Site Allocation." Attachment B also lists each of the viable and participating Seaboard Group II Work Party members as of January 1, 2014, its volumetric allocation and its current percentage share of the total Allocation. In the event a Work Party member of Seaboard Group II as of January 1, 2014 shown on Attachment B becomes insolvent, files for bankruptcy protection or otherwise fails or refuses to participate in funding Future Response Costs, then in that event its volumetric allocation shall be deducted from the total volumetric allocation, and the United States' Percentage Share shall be recalculated along with

the percentage share of each of the remaining participating Work Party members of Seaboard Group II.

a. Seaboard Group II shall make a written demand for payment from the United States ("Payment Demand") of its Percentage Share of Future Response Costs. No Payment Demand (except such Payment Demand as Seaboard Group II designates in writing as its "Final Payment Demand") will be submitted for less than \$50,000; except that a Payment Demand may be submitted once every three (3) years even if it is for less than \$50,000. Each Payment Demand (including also the Final Payment Demand) shall include: (1) the amount of payment requested; (2) a certified statement that the amount has been incurred by Seaboard Group II and has not been reimbursed by any other person in whole or in part; (3) a detailed explanation of why the Response Costs are both necessary as well as consistent with the NCP; and (4) supporting documentation and information sufficient to show for each expenditure, the contractor, vendor, or other person to whom money included in the Payment Demand was paid by the Seaboard Group II, the amount paid, and the services or goods provided. The supporting documentation shall include invoices, proof of payment, and reports and other deliverables provided to Seaboard Group II.

b. The Final Payment Demand shall be submitted within 90 days after the remedial action at the Site has been completed and the North Carolina Department of Environment and Natural Resources (DENR), or its successor agency, has approved the Remedial Action Completion Report and issued a written certification of completion, or equivalent document, stating that no further remedial action or monitoring is required.

c. Payment Demands issued by Seaboard Group II shall reference DJ # 90-11-3-975 and be addressed by overnight delivery service to:

Chief, Environmental Defense Section
U.S. Department of Justice

601 D Street, N.W.
Suite 8000
Washington, D.C. 2004
(202) 514-2219

d. The United States shall pay the amount in each Payment Demand, less any amount disputed, as soon as reasonably practical following the United States' receipt of the Seaboard Group II's Payment Demand. Payments will be made by electronic transfer to the account identified in Paragraph 2 above.

e. If the United States in good faith questions or contests any invoiced fees or expenses, in whole or in part, it shall have the right to withhold payment of such disputed amount; provided, however, that the United States shall notify Seaboard Group II in writing of any disputed amount within forty-five (45) days of the date of such Payment Demand and shall promptly make a good faith effort to resolve such dispute. In the event that the United States and Seaboard Group II do not resolve the dispute within ninety (90) days after the date of the Payment Demand, the Parties shall within one hundred twenty (120) days of the Payment Demand establish an agreed-upon alternative dispute resolution process and neutral to assist the parties in this regard.

f. In the event, and to the extent, that any payment required by this Paragraph is not made within 120 days of receipt of the Payment Demand, interest on the unpaid amount shall be paid at the rate established pursuant to Section 107(a) of CERCLA, 42 U.S.C. § 9607(a), commencing on the 121st day after the United States receives the Payment Demand and accruing through the date of payment.

4. All obligations by the United States hereunder are subject to the availability of appropriated funds applicable for that purpose. No provision of this Settlement Agreement shall be interpreted as or constitute a commitment or requirement that the United States obligate

or pay funds in contravention of the Anti-Deficiency Act, 31 U.S.C. §§ 1341-1344, and 1511-1519, or any other applicable provision of law.

5. In consideration of the promises made and obligations assumed by the United States in this Settlement Agreement, the Seaboard Groups, the City, and their members, successors, affiliates and assigns and their officers, directors, shareholders, agents, employees and servants, covenant not to sue and agree not to assert any claims or causes of action against the United States, and they release, surrender, and forever discharge any and all claims and causes of action, whether known or unknown, against the United States based on CERCLA or any other federal law, state law, or common law arising from or related in any way to any response actions taken on or before December 31, 2013 to remove or remediate contamination resulting from the generation, transportation, treatment, storage, release, or disposal of Hazardous Substances at the Site. These covenants and agreements will become effective upon the Effective Date of this Settlement Agreement. Upon receipt and to the extent of the payment by the United States of the amount set forth in each future Payment Demand, Seaboard Groups, the City, and their members, successors, affiliates and assigns and their officers, directors, shareholders, agents, employees and servants, covenant not to sue and agree not to assert any claims or causes of action against the United States, and they release, surrender, and forever discharge any and all claims and causes of action, whether known or unknown, against the United States based on CERCLA or any other federal law, state law, or common law arising from or related in any way to any response actions taken during the period covered by each such Payment Demand.

6. In further consideration of the promises made and obligations assumed by the United States in this Settlement Agreement, Seaboard Groups, their members, successors,

affiliates and assigns and their officers, directors, shareholders, agents, employees and servants, and the City covenant and agree not to assert against the United States any direct or indirect claim for reimbursement of costs or expenses arising from or related in any way to any response actions taken on or before December 31, 2013, to remove or remediate contamination resulting from the generation, transportation, treatment, storage, release or disposal of Hazardous Substances at the Site from the EPA Hazardous Substance Superfund through CERCLA Sections 106(b)(2), 107, 111, 112 or 113, or any other provision of law. Upon receipt and to the extent of the payment by the United States of the amount set forth in each future Payment Demand, Seaboard Groups, the City, and their members, successors, affiliates and assigns and their officers, directors, shareholders, agents, employees and servants, covenant and agree not to assert against the United States any direct or indirect claim for reimbursement of costs or expenses arising from or related in any way to any response actions taken during the period covered by each such Payment Demand.

7. The Parties reserve any and all claims pertaining to:

a. liability to a federal trustee for damages for injury to, destruction of, or loss of natural resources, and for the costs of any natural resource damage assessments arising from the contamination resulting from the generation, transportation, and/or disposal of waste at or from the Seaboard Chemical/Riverdale Drive Landfill Site;

b. liability to the United States, on behalf of the United States Environmental Protection Agency, for any claims or actions regarding the Seaboard Chemical/Riverdale Drive Landfill Site or elsewhere;

c. The reservations in this Paragraph 7 are without prejudice to any and all rights, claims, counterclaims, and defenses, including jurisdictional defenses, which any of the

Parties may have with respect to any such claims. Nothing in this Settlement Agreement, including but not limited to the releases given in Paragraphs 5 and 6 above, shall be construed to release any Party from the obligations imposed upon it by this Settlement Agreement or to prevent any Party from enforcing the terms of this Settlement Agreement.

8. The Parties acknowledge and agree that the payment to be made by the United States pursuant to this Agreement represents a good faith compromise of disputed claims and that the compromise represents a fair, reasonable, and equitable discharge concerning the Site. With regard to any claims, including claims for costs or damages, by third parties against the United States concerning the Site, to the extent such claims or causes of action are based on any actions or activity of the United States at or regarding the Site that occurred prior to the Effective Date, the Parties agree that the United States is entitled, as of the Effective Date of this Agreement, to contribution protection as provided under 42 U.S.C. § 9613(f), the Uniform Comparative Fault Act, and any other applicable provision of federal or state law, whether by statute or common law, extinguishing the United States' liability in contribution to persons not party to this Agreement. Any rights the United States, the Seaboard Groups or the City may have to obtain contribution or otherwise recover costs or damages from persons not party to this Agreement are preserved.

9. The Seaboard Groups, their members, and the City shall not realize a double recovery with regard to any of their costs being reimbursed or paid by the United States pursuant to this Agreement, whether through insurance, contract, or other claims against the United States, or other persons or entities. Based on their knowledge and belief and subject to the penalties of the False Claims Act, 31 U.S.C. § 3729 et seq., and other applicable law, the Seaboard Groups, their members, and the City hereby certify to the United States that, other than the claim being

resolved herein, including claims resolved pursuant to prior Memoranda of Agreement concerning the Site, they have neither sought nor received, nor will they seek or receive, reimbursement from the United States of any costs paid by the United States pursuant to this Agreement, and further agree, with regard to any contract or agreement with a department, agency, or instrumentality of the United States ("Federal Contract"), that (i) such costs will be deemed to be, and will be identified in their accounting systems as "mutually agreed to be unallowable" costs subject to Federal Acquisition Regulation 31.201-6 and Cost Accounting Standard 405 and thus excluded from any billing, claim, or proposal applicable to a Federal Contract; (ii) they shall not claim or receive such costs as allowable costs under a Federal Contract; (iii) they shall not claim or receive payment for such costs under any indemnification or hold-harmless provision in any Federal Contract; and (iv) they shall not include such costs in general and administrative expenses, home office overhead, or other indirect cost pools or accounting categories if any portions of such cost pools or accounting categories have been or could be deemed allowable, allocable, or otherwise subject to recovery, directly or indirectly, pursuant to a Federal Contract. The Seaboard Groups, their members, and the City shall repay the United States for any amounts paid to them by the United States pursuant to this Agreement, to the extent they receive additional reimbursement of such amounts in the manner described above.

10. This Settlement Agreement settles and compromises a disputed claim and is entered into without any admission of any kind by any of the Parties for any purpose as to any matter addressed in, related to, or arising out of this Settlement Agreement. This Settlement Agreement shall not be admissible in evidence against any of the Parties in any judicial or administrative proceeding other than one to implement or enforce this Settlement Agreement.

11. Notwithstanding the foregoing, in the event that the United States disputes pursuant to Paragraph 3 a payment due pursuant to Paragraphs 2 or 3, or in the event that Seaboard Group II or the City, or both, consider the United States to be in default in making any payment pursuant to Paragraphs 2 or 3, this Settlement Agreement shall remain in full force and effect to the extent the United States has already made payments due pursuant to this agreement, while the parties complete an agreed-upon alternative dispute resolution process to assist the parties regarding the disputed payment.

12. Nothing in this Settlement Agreement shall be construed to create any rights in, or grant any cause of action to, any person not a Party to this Settlement Agreement, or to constitute a waiver, release, covenant not to sue, compromise, settlement or otherwise affect any claim or right any Party to this Settlement Agreement may now have or shall ever have against any person or entity not a Party to this Settlement Agreement, and the Parties expressly reserve any and all rights, defenses, claims, demands, and causes of action that each Party may have with respect to any matter, transaction, or occurrence relating in any way to the Site against any person not a Party hereto.

13. This Settlement Agreement contains the entire agreement between the Parties hereto regarding the subject matter addressed herein and fully supersedes all prior agreements, understandings, negotiations and discussions, oral or written, relating to the subject matter hereof. There are no warranties, representations, agreements or understandings, oral or written, relating to the subject matter hereof that are not fully expressed or provided for herein.

14. The language of all parts of this Settlement Agreement shall be in all cases construed as a whole, according to its fair meaning, and not strictly for or against any of the Parties.

15. This Settlement Agreement shall be binding upon and inure to the benefit of the Parties and their successors, assigns and any other representatives.

16. The Seaboard Groups represent that they have the authority to bind not only themselves under the terms of the Settlement Agreement, but also the members of the Groups, and all who claim by, through or under them. A list of the members of those Groups is attached hereto as Attachment C. The City represents that it has the authority to bind not only itself under the terms of the Settlement Agreement, but also all who claim by, through or under it.

17. Each Party acknowledges that the person signing this Settlement Agreement on its behalf in fact has the authority to do so.

18. This Settlement Agreement may be signed in counterparts, each of which, once the Parties have signed their respective counterparts, shall be deemed an original, fully enforceable counterpart for all purposes hereof, but all of which shall constitute one and the same Settlement Agreement. A signature transmitted electronically or by facsimile shall be deemed an original.

19. Except as otherwise provided elsewhere in this Settlement Agreement, any notices permitted or required by the terms of this Settlement Agreement shall be provided in writing and shall be deemed effective when in writing and mailed, certified mail, return receipt requested (or by other reputable, receipted delivery service) to the person(s) and address(es) indicated below or to any different person(s) and/or address(es) as may be timely provided by a notice hereunder.

If to the United States:

Chief, Environmental Defense Section
U.S. Department of Justice
P.O. Box 7611
Washington, D.C. 20044

(202) 514-2219
Re: DJ # 90-11-3-975

If to the Seaboard Groups:

Financial Trustee
Seaboard Chemical Corporation/Riverdale Drive Landfill Remedial Action Trust
Randy Smith, or Successor
PO Box 310
Mont Vernon, HN 03057

With a copy to:
Amos C. Dawson, III or Successor
Group Counsel
WILLIAMS MULLEN
P.O. Box 1000
Raleigh, NC 27602-1000

If to the City:

City Manager
City Hall
211 South Hamilton Street
High Point, NC 27621

With a copy to:

Stephen W. Earp or Successor
Counsel for the City of High Point
Smith Moore Leatherwood LLP
PO Box 21297
Greensboro, NC 27420

20. This Settlement Agreement may not be amended, modified or terminated in whole or in part except by an instrument in writing duly executed by or on behalf of all of the Parties hereto.

SO AGREED:

FOR THE UNITED STATES OF AMERICA

SAM HIRSCH
ACTING ASSISTANT ATTORNEY GENERAL

BY:

Lewis M. Barr

LEWIS M. BARR

U. S. DEPARTMENT OF JUSTICE
ENVIRONMENT AND NATURAL
RESOURCES DIVISION
ENVIRONMENTAL DEFENSE SECTION
P. O. BOX 7611
WASHINGTON, D. C. 20044

DATE:

11/19/2014

FOR SEABOARD GROUP I, SEABOARD GROUP II
AND THE MEMBERS OF EACH

BY:

James L. Kiser

JAMES L. KISER
CHAIR, EXECUTIVE COMMITTEE
C/O AEC
P. O. BOX 310
MONT VERNON, N.H. 03057

DATE:

11-17-14

OR THE CITY OF HIGH POINT, NORTH CAROLINA

BY:

Jim Davis

JIM DAVIS, INTERIM MAYOR
CITY HALL
211 SOUTH HAMILTON STREET
HIGH POINT, NC 27260

DATE:

9-29-14

26197813_1.DOCX

Attachment A

Aerial Photograph of Site



SOURCE: SULLFORD COUNTY GIS

SITE VICINITY MAP

FORMER SEABOARD CHEMICAL/RIVERDALE DRIVE LANDFILL SITE
JAMESTOWN, NORTH CAROLINA

ERM NC, PC

ERM

FIGURE

1

Attachment B

Seaboard Site Allocation

Rev 12/01/95

Seaboard Group II Work Parties	Volume (Gallons)	Share
Akzo Coatings, Inc. - Related Parties	160,884.8	2.1741%
American Woodmark Corp.	119,360.0	1.7231%
Ashland Chemical Co. - Related Parties	203,330.9	2.9368%
DASF Corp. - Related Parties	554,860.2	8.0080%
Biorcraft Laboratories, Inc.	129,545.0	1.8703%
Brentag Southeast - Related Parties	316,030.2	4.5620%
Carolina Solvents - Related Parties	316,525.0	4.5699%
Conoco Inc - Related Parties	168,284.0	2.2863%
Cookson Electronics - Related Parties	32,287.0	0.4662%
Electro-Teo Corp. - Related Parties	18,139.0	0.2619%
Environmental Enterprises, Inc.	22,000.0	0.3176%
Exxon Mobil Corporation - Related Parties	486,695.3	7.0253%
General Electric Co. - Related Parties	94,428.2	1.3633%
Huntsman Chemical Corp.	394,579.8	5.6968%
Liton Polysulfonite - Related Parties	62,671.0	0.7690%
Marsh Furniture Co.	41,995.0	0.6063%
NEPTCO, Inc.	124,411.0	1.7982%
Perma-Fix (Chem-Met Services, Inc.)	6,765.0	0.0977%
Perma-Fix (Chemical Conservation Corp.)	16,642.6	0.2403%
Rexam Corp. - Related Parties	424,383.1	6.1271%
Rockwell International - Related Parties	108,362.0	1.5644%
Sandoz Chemical Corp. - Related Parties	102,087.0	1.4736%
Technographics Decolone - Related Parties	167,351.0	2.4162%
Thomasville Furniture Ind., Inc. - Related Parties	292,755.6	4.2267%
Valspar/Lilly - Related Parties	2,313,481.2	33.4014%
Wall Dis. World c/o Reedy Creek Util. Co.	92,620.0	1.3372%
Subtotal	6,739,731.7	97.3%
United States Government - Related Parties	186,561.0	2.6936%
Total	6,926,292.7	100.0%

Attachment C Seaboard Site

Group I Parties

REV 3 11/14

PRP Name	Legal Name
Akzo Coatings, Inc. - Related Parties	Akzo Nobel Coatings, Inc.
American Woodmark Corp.	American Woodmark Corporation
Ashland Chemical Co. - Related Parties	Ashland, Inc.
BASF Corp. - Related Parties	BASF Corporation
Biocraft Laboratories, Inc.	Teva Pharmaceuticals USA, Inc., Formerly Biocraft Laboratories, Inc.
Brenntag Southeast - Related Parties	Brenntag Southeast
Carolina Solvents - Related Parties	Carolina Solvents, Inc.
Conoco Inc. - Related Parties	Conocophillips Company
Cookson Electronics - Related Parties	Cookson Electronics
Electro-Tec Corp. - Related Parties	Moog, Inc.
Environmental Enterprises, Inc.	Environmental Enterprises, Inc.
Exxon Mobil Corporation - Related Parties	ExxonMobil Environmental Services Company
General Electric Co. - Related Parties	General Electric Co.
Huntsman Chemical Corp.	Huntsman Corp.
Lifton Polyscientific - Related Parties	Moog, Inc.
Marsh Furniture Co.	Marsh Furniture Co.
NEPTCO, Inc.	NEPTCO Incorporated
Perma-Fix Environmental Services - Related Parties	Perma-Fix of South Georgia, Inc. (Formerly Chemical Conservation of Georgia)
Rexam Corp. - Related Parties	Rexam, Inc.
Rockwell International - Related Parties	Rockwell Automation, Inc.
Sandoz Chemical Corp. - Related Parties	Clariant Corporation
Technographics Decotone - Related Parties	Technographics, Decotone
Thomasville Furniture Ind., Inc. - Related Parties	Thomasville Furniture Industries, Inc.
Valspar/Lilly - Related Parties	The Valspar Corporation
Walt Dis. World c/o Ready Creek Ut. Co.	Walt Disney World Co.

Attachment C Seaboard Site

Group II Parties

REV 3 1/1/14

PRP Name	Legal Name
Alkzo Coatings, Inc. - Related Parties	Alkzo Nobel Coatings, Inc.
American Woodmark Corp.	American Woodmark Corporation
Ashland Chemical Co. - Related Parties	Ashland, Inc.
BASF Corp. - Related Parties	BASF Corporation
Biocraft Laboratories, Inc.	Teva Pharmaceuticals USA, Inc., Formerly Biocraft Laboratories, Inc.
Brenntag Southeast - Related Parties	Brenntag Southeast
Carolina Solvents - Related Parties	Carolina Solvents, Inc.
Conoco Inc. - Related Parties	Conocophillips Company
Cookson Electronics - Related Parties	Cookson Electronics
Electro-Tec Corp. - Related Parties	Moog, Inc.
Environmental Enterprises, Inc.	Environmental Enterprises, Inc.
Exxon Mobil Corporation - Related Parties	ExxonMobil Environmental Services Company
General Electric Co. - Related Parties	General Electric Co.
Huntsman Chemical Corp.	Huntsman Corp.
Litton Polyscientific - Related Parties	Moog, Inc.
Marsh Furniture Co.	Marsh Furniture Co.
NEPTCO, Inc.	NEPTCO Incorporated
Perma-Fix Environmental Services - Related Parties	Perma-Fix of South Georgia, Inc. (Formerly Chemical Conservation of Georgia)
Rexam Corp. - Related Parties	Rexam, Inc.
Rockwell International - Related Parties	Rockwell Automation, Inc.
Sandoz Chemical Corp. - Related Parties	Clariant Corporation
Technographics Decotone - Related Parties	Technographics, Decotone
Thomasville Furniture Ind., Inc. - Related Parties	Thomasville Furniture Industries, Inc.
Valspar/Lilly - Related Parties	The Valspar Corporation
Walt Dis. World c/o Reedy Creek Ut. Co.	Walt Disney World Co.

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